

CO.	FILE	DEPT.	CLOCK	VCHR. NO.	089
FPB	547135	239600		00000310011	1

Earnings Statement



KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 07/16/2016
Period Ending: 07/29/2016
Pay Date: 08/05/2016

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date	
Bonus			9.53	343.66	
Floor	8.1000	44.32	358.99	8,398.56	
Tips			183.51	4,161.09	
Vacation	8.1000	24.00	194.40	250.40	
Admin/Closing				52.03	
Holiday				193.20	
Overtime				38.62	
Productivity				40.29	
Training				14.18	
6 Day				31.02	
Gross Pay			\$746.43	13,523.05	

Deductions	Statutory	
	Federal Income Tax	-81.16
	Social Security Tax	-46.28
	Medicare Tax	-10.82
	PA State Income Tax	-22.92
	Pittsburgh C Income Tax	-7.46
	Pittsburgh C Local Svc Tax	-2.00
	PA SUI/SDI Tax	-0.53
Other		
	Tips	-183.51
Net Pay		\$391.75
Checking 1		-391.75
Net Check		\$0.00

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KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Advice number: 00000310011
Pay date: 08/05/2016

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$391.75

NON-NEGOTIABLE

CO.	FILE	DEPT.	CLOCK	VCHR. NO.	009
FPB	547135	239600		0000330011	1

Earnings Statement

KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 07/30/2016
Period Ending: 08/12/2016
Pay Date: 08/19/2016

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Admin/Closing	8.1000	8.20	66.42	118.45
Bonus			37.99	381.65
Floor	8.1000	70.58	571.70	8,970.26
Overtime			5.31	43.93
Tips			288.51	4,449.60
Training	8.1000	1.25	10.13	24.31
Holiday				193.20
Productivity				40.29
Vacation				250.40
6 Day				31.02
Gross Pay			\$980.06	14,503.11

Your federal taxable wages this period are \$980.06

Other Benefits and Information	this period	total to date
Max Elig/Comp	980.06	14,503.11
Vacaton Bal		44.15

Deductions	Statutory	
Federal Income Tax	-116.20	1,651.73
Social Security Tax	-60.76	899.19
Medicare Tax	-14.22	210.30
PA State Income Tax	-30.09	445.26
Pittsburgh C Income Tax	-9.80	145.03
Pittsburgh C Local Svc Tax	-2.00	34.00
PA SUI/SDI Tax	-0.68	10.15
Other		
Tips	-288.51	4,449.60
Net Pay	\$457.80	
Checking 1	-457.80	
Net Check	\$0.00	

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KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Advice number: 00000330011
Pay date: 08/19/2016

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$457.80

THIS IS NOT A CHECK

A CHECK

NON-NEGOTIABLE

CO.	FILE	DEPT.	CLOCK	VCHL. NO.	1003
FPB	547135	239600		0000350011	1

Earnings Statement



KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 08/13/2016
Period Ending: 08/26/2016
Pay Date: 09/02/2016

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Admin/Closing	9.0000	.58	5.22	123.67
Bonus			22.61	404.26
Floor	9.0000	75.44	678.96	9,649.22
Overtime			3.16	47.09
Tips			409.26	4,858.86
Vacation	9.0000	6.00	54.00	304.40
Holiday				193.20
Productivity				40.29
Training				24.31
6 Day				31.02
Gross Pay				15,676.32
				\$1,173.21

Your federal taxable wages this period are \$1,173.21

Other Benefits and Information	this period	total to date
Max Elig/Comp	1,173.21	15,676.32
Vacaton Bal		41.27

Important Notes

YOUR HOURLY RATE HAS BEEN CHANGED FROM 8.1000 TO 9.0000.

Deductions	Statutory
	Federal Income Tax -145.17
	Social Security Tax -72.74
	Medicare Tax -17.01
	PA State Income Tax -36.02
	Pittsburgh C Income Tax -11.73
	Pittsburgh C Local Svc Tax -2.00
	PA SUI/SDI Tax -0.82
	4,858.86
	Net Pay \$478.46
	Checking 1 -478.46
	Net Check \$0.00

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KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Advice number: 00000350011
Pay date: 09/02/2016

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$478.46

NON-NEGOTIABLE

CO.	FILE	DEPT.	CLOCK	VCHR. NO.	009
FPB	547135	239600		0000370011	1

Earnings Statement

KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 08/27/2016
Period Ending: 09/09/2016
Pay Date: 09/16/2016

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Bonus			49.99	454.25
Floor	9.0000	77.87	700.83	10,350.05
Holiday	9.0000	6.00	54.00	247.20
Tips			296.73	5,155.59
Vacation	9.0000	6.00	54.00	358.40
Admin/Closing				123.67
Overtime				47.09
Productivity				40.29
Training				24.31
6 Day				31.02
Gross Pay			\$1,155.55	16,831.87

Your federal taxable wages this period are
\$1,155.55

Other Benefits and Information	this period	total to date
Max Elig/Comp	1,155.55	16,831.87
Vacaton Bal		38.69

Deductions	Statutory
Federal Income Tax	-142.52
Social Security Tax	-71.65
Medicare Tax	-16.75
PA State Income Tax	-35.48
Pittsburgh C Income Tax	-11.56
Pittsburgh C Local Svc Tax	-2.00
PA SUI/SDI Tax	-0.81
Other	
Tips	-296.73
Net Pay	\$578.05
Checking 1	-578.05
Net Check	\$0.00

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KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Advice number: 00000370011
Pay date: 09/16/2016

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$578.05

NON-NEGOTIABLE

CO. FPB	FILE 547135	DEPT. 239600	CLOCK 0000390010	VCHR. NO. 069	1
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Earnings Statement

KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 09/10/2016
Period Ending: 09/23/2016
Pay Date: 09/30/2016

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date	
Admin/Closing	9.0000	3.30	29.70	153.37	
Bonus			16.96	471.21	
Floor	9.0000	81.86	736.74	11,086.79	Your federal taxable wages this period are
Incentive			23.22	23.22	\$1,140.19
Overtime			8.56	55.65	
Tips			325.01	5,480.60	
Holiday				247.20	
Productivity				40.29	
Training				24.31	
Vacation				358.40	
6 Day				31.02	
Gross Pay			\$1,140.19	17,972.06	
Deductions	Statutory				
	Federal Income Tax	-140.22		2,079.64	
	Social Security Tax	-70.69		1,114.27	
	Medicare Tax	-16.53		260.59	
	PA State Income Tax	-35.00		551.76	
	Pittsburgh C Income Tax	-11.40		179.72	
	Pittsburgh C Local Svc Tax	-2.00		40.00	
	PA SUI/SDI Tax	-0.80		12.58	
	Other				
	Tips	-325.01		5,480.60	
	Net Pay	\$538.54			
	Checking 1	-538.54			
	Net Check	\$0.00			

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KR ENTERPRISES , INC.
15 TALL TREES CT
MONROEVILLE , PA 15146

Advice number: 00000390010
Pay date: 09/30/2016

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$538.54

THIS IS NOT A CHECK

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CO.	FILE	DEPT.	CLOCK	VCHR. NO.	069
FPB	547135	239600		0000410010	1

Earnings Statement



KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 09/24/2016
Period Ending: 10/07/2016
Pay Date: 10/14/2016

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Admin/Closing	9.0000	3.42	30.78	184.15
Bonus			13.12	484.33
Floor	9.0000	75.35	678.15	11,764.94
Incentive			25.00	48.22
Overtime			0.20	55.85
Tips			243.24	5,723.84
Holiday				247.20
Productivity				40.29
Training				24.31
Vacation				358.40
6 Day				31.02
Gross Pay				18,962.55

Your federal taxable wages this period are \$990.49

Other Benefits and Information	this period	total to date
Max Elig/Comp	990.49	18,962.55
Vacaton Bal		44.93

Deductions	Statutory	
Federal Income Tax	-117.76	2,197.40
Social Security Tax	-61.41	1,175.68
Medicare Tax	-14.37	274.96
PA State Income Tax	-30.41	582.17
Pittsburgh C Income Tax	-9.90	189.62
Pittsburgh C Local Svc Tax	-2.00	42.00
PA SUI/SDI Tax	-0.69	13.27
Other		
Tips	-243.24	5,723.84
Net Pay	\$510.71	
Checking 1	-510.71	
Net Check	\$0.00	

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KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Advice number: 00000410010
Pay date: 10/14/2016

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$510.71

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NON-NEGOTIABLE

CO.	FILE	DEPT.	CLOCK	VCHR. NO.	089
FPB	547135	239600		00000430010	1

Earnings Statement

KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 10/08/2016
Period Ending: 10/21/2016
Pay Date: 10/28/2016

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Admin/Closing	9.0000	1.51	13.59	197.74
Bonus			38.76	523.09
Floor	9.0000	76.41	687.69	12,452.63
Incentive			15.35	63.57
Tips			205.46	5,929.30
Holiday				247.20
Overtime				55.85
Productivity				40.29
Training				24.31
Vacation				358.40
6 Day				31.02
Gross Pay				19,923.40

Your federal taxable wages this period are \$960.85

Other Benefits and Information	this period	total to date
Max Elig/Comp	960.85	19,923.40
Vacaton Bal		47.89

Deductions	Statutory	
Federal Income Tax	-113.32	2,310.72
Social Security Tax	-59.57	1,235.25
Medicare Tax	-13.93	288.89
PA State Income Tax	-29.50	611.67
Pittsburgh C Income Tax	-9.61	199.23
Pittsburgh C Local Svc Tax	-2.00	44.00
PA SUI/SDI Tax	-0.68	13.95
Other		
Tips	-205.46	5,929.30
Net Pay	\$526.78	
Checking 1	-526.78	
Net Check	\$0.00	

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KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Advice number: 00000430010
Pay date: 10/28/2016

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$526.78

NON-NEGOTIABLE

CO.	FILE	DEPT.	CLOCK	VCHR. NO.	069
FPB	547135	239600		0000450010	1

Earnings Statement

KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 10/22/2016
Period Ending: 11/04/2016
Pay Date: 11/10/2016

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Admin/Closing	9.0000	15.47	139.23	336.97
Bonus			16.12	539.21
Floor	9.0000	69.66	626.94	13,079.57
Overtime			21.69	77.54
Productivity			6.13	46.42
Tips			283.09	6,212.39
6 Day			8.90	39.92
Holiday				247.20
Incentive				63.57
Training				24.31
Vacation				358.40
Gross Pay			\$1,102.10	21,025.50

Your federal taxable wages this period are
\$1,102.10

Other Benefits and Information	this period	total to date
Max Elig/Comp	1,102.10	21,025.50
Vacaton Bal		51.13

Deductions	Statutory	
Federal Income Tax	-134.51	2,445.23
Social Security Tax	-68.33	1,303.58
Medicare Tax	-15.98	304.87
PA State Income Tax	-33.83	645.50
Pittsburgh C Income Tax	-11.02	210.25
Pittsburgh C Local Svc Tax	-2.00	46.00
PA SUI/SDI Tax	-0.77	14.72
Other		
Tips	-283.09	6,212.39
Net Pay	\$552.57	
Checking 1	-552.57	
Net Check	\$0.00	

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KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Advice number: 00000450010
Pay date: 11/10/2016

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$552.57

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CO.	FILE	DEPT.	CLOCK	VCHR. NO.	009
FPB	547135	239600		0000470010	1

Earnings Statement

KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 11/05/2016
Period Ending: 11/18/2016
Pay Date: 11/25/2016

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Admin/Closing	9.0000	.50	4.50	341.47
Bonus			45.25	584.46
Floor	9.0000	85.65	770.85	13,850.42
Overtime			49.08	126.62
Productivity			2.18	48.60
Tips			396.40	6,608.79
6 Day Holiday			12.74	52.66
Incentive				247.20
Training				63.57
Vacation				24.31
				358.40
Gross Pay				22,306.50

Your federal taxable wages this period are

\$1,281.00

Other Benefits and Information	this period	total to date
Max Elig/Comp	1,281.00	22,306.50
Vacaton Bal		54.41

Deductions	Statutory	
Federal Income Tax	-161.34	2,606.57
Social Security Tax	-79.42	1,383.00
Medicare Tax	-18.57	323.44
PA State Income Tax	-39.33	684.83
Pittsburgh C Income Tax	-12.81	223.06
Pittsburgh C Local Svc Tax	-2.00	48.00
PA SUI/SDI Tax	-0.89	15.61
Other		
Tips	-396.40	6,608.79
Net Pay	\$570.24	
Checking 1	-570.24	
Net Check	\$0.00	

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KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Advice number: 00000470010
Pay date: 11/25/2016

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$570.24

THIS IS NOT A CHECK

NON-NEGOTIABLE

CO. FPB	FILE 547135	DEPT. 239600	CLOCK 0000490010	VCHR. NO. 0000490010	1
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Earnings Statement

KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: **11/19/2016**
 Period Ending: **12/02/2016**
 Pay Date: **12/09/2016**

Taxable Marital Status: Single
 Exemptions/Allowances:
 Federal: **0**
 PA: **N/A**

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Admin/Closing	9.0000	.20	1.80	343.27
Bonus			42.02	626.48
Floor	9.0000	110.54	994.86	14,845.28
Holiday	9.0000	6.00	54.00	301.20
Incentive			152.38	215.95
Overtime			119.12	245.74
Productivity			5.46	54.06
Tips			390.55	6,999.34
6 Day			16.00	68.66
Training				24.31
Vacation				358.40
Gross Pay			\$1,776.19	24,082.69

Your federal taxable wages this period are
\$1,776.19

Other Benefits and Information	this period	total to date
Max Elig/Comp	1,776.19	24,082.69
Vacaton Bal		58.85

Deductions	Statutory
Federal Income Tax	-259.77
Social Security Tax	-110.13
Medicare Tax	-25.76
PA State Income Tax	-54.52
Pittsburgh C Income Tax	-17.76
Pittsburgh C Local Svc Tax	-2.00
PA SUI/SDI Tax	-1.25
Net Pay	\$914.45
Checking 1	-914.45
Net Check	\$0.00

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KR ENTERPRISES , INC.
 15 TALL TREES CT
 MONROEVILLE , PA 15146

Advice number: **00000490010**
 Pay date: **12/09/2016**

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$914.45

THIS IS NOT A CHECK

NON-NEGOTIABLE

CO.	FILE	DEPT.	CLOCK	VCHR. NO.	069
FPB	547135	239600		0000510011	1

Earnings Statement

KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 12/03/2016
Period Ending: 12/16/2016
Pay Date: 12/23/2016

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Admin/Closing	9.0000	1.02	9.18	352.45
Bonus			13.81	640.29
Floor	9.0000	81.88	736.92	15,582.20
Overtime			11.99	257.73
Tips			340.82	7,340.16
6 Day			10.30	78.96
Holiday				301.20
Incentive				215.95
Productivity				54.06
Training				24.31
Vacation				358.40
Gross Pay			\$1,123.02	25,205.71

Other Benefits and Information	this period	total to date
Max Elig/Comp	1,123.02	25,205.71
Vacaton Bal		62.01

Deductions	Statutory
Federal Income Tax	-137.64
Social Security Tax	-69.62
Medicare Tax	-16.28
PA State Income Tax	-34.48
Pittsburgh C Income Tax	-11.23
Pittsburgh C Local Svc Tax	-2.00
PA SUI/SDI Tax	-0.78
Other	
Tips	-340.82
Net Pay	\$510.17
Checking 1	-510.17
Net Check	\$0.00

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KR ENTERPRISES , INC.
15 TALL TREES CT
MONROEVILLE , PA 15146

Advice number: 00000510011
Pay date: 12/23/2016

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$510.17

THIS IS NOT A CHECK

NON-NEGOTIABLE

CO.	FILE	DEPT.	CLOCK	VCHL	PERIOD
FPB	547135	239600		0000010011	1

Document Page 12 of 13

Earnings Statement

KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 12/17/2016
Period Ending: 12/30/2016
Pay Date: 01/06/2017

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Admin/Closing	9.0000	4.60	41.40	41.40
Bonus			32.75	32.75
Floor	9.0000	74.44	669.96	669.96
Holiday	9.0000	6.00	54.00	54.00
Overtime			12.40	12.40
Tips			292.32	292.32
6 Day			8.73	8.73
Gross Pay			\$1,111.56	1,111.56

Your federal taxable wages this period are \$1,111.56

Other Benefits and Information	this period	total to date
Max Elig/Comp	1,111.56	1,111.56
Vacaton Bal		65.25

Deductions	Statutory	
Federal Income Tax	-135.53	135.53
Social Security Tax	-68.92	68.92
Medicare Tax	-16.12	16.12
PA State Income Tax	-34.12	34.12
Pittsburgh C Income Tax	-11.12	11.12
Pittsburgh C Local Svc Tax	-2.00	2.00
PA SUI/SDI Tax	-0.78	0.78
Other		
Tips	-292.32	292.32
Net Pay	\$550.65	
Checking 1	-550.65	
Net Check	\$0.00	

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KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Advice number: 00000010011
Pay date: 01/06/2017

Deposited to the account of
KELLY M HANEY

account number	transit	ABA	amount
xxxxxx6316	xxxx	xxxx	\$550.65

NON-NEGOTIABLE

CO.	FILE	DEPT.	CLOCK	VCHR. NO.	0065
FPB	547135	239600		0000030011	1

Earnings Statement

KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Period Beginning: 12/31/2016
Period Ending: 01/13/2017
Pay Date: 01/20/2017

Taxable Marital Status: Single
Exemptions/Allowances:
Federal: 0
PA: N/A

KELLY M HANEY
7 BARTON DR
PITTSBURGH PA 15221

Earnings	rate	hours	this period	year to date
Admin/Closing	9.0000	1.98	17.82	59.22
Bonus			35.80	68.55
Floor	9.0000	87.56	788.04	1,458.00
Overtime			44.59	56.99
Productivity			2.48	2.48
Tips			418.09	710.41
6 Day			12.22	20.95
Holiday				54.00
Gross Pay			\$1,319.04	2,430.60

Your federal taxable wages this period are
\$1,319.04

Other Benefits and Information	this period	total to date
Max Elig/Comp	1,319.04	2,430.60
Vacation Bal		68.66

Deductions	Statutory
Federal Income Tax	-166.65
Social Security Tax	-81.78
Medicare Tax	-19.12
PA State Income Tax	-40.49
Pittsburgh C Income Tax	-13.19
Pittsburgh C Local Svc Tax	-2.00
PA SUI/SDI Tax	-0.92
Other	
Tips	-418.09
Net Pay	\$576.80
Checking 1	-576.80
Net Check	\$0.00

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KR ENTERPRISES, INC.
15 TALL TREES CT
MONROEVILLE, PA 15146

Advice number: 0000030011
Pay date: 01/20/2017

Deposited to the account of
KELLY M HANEY

account number	transit ABA	amount
xxxxxx6316	xxxx xxxx	\$576.80

THIS IS NOT A CHECK

NON-NEGOTIABLE